

## PADDLEWHEEL W/TABLE RECORDKEEPING FORMS AND INSTRUCTIONS

This booklet contains recordkeeping forms, instructions for each form, and a completed sample of each form. The instructions are designed to assist an employee in completing a line or section of a form that may not be readily understood by the title or instructions found on the form itself. Instructions for lines that are considered self-explanatory, such as simple math computations, are not included.

Sample forms have been provided to illustrate the proper completion of this office's standard forms. The instructions will answer the most commonly asked questions about the recordkeeping forms. Please remove the master forms from the booklet and make copies for your site(s). Note that some forms are two sided.

*If you have any questions or comments, please contact this office  
in writing or by calling 1-800-326-9240.*

### TABLE OF CONTENTS

Paddlewheel Chips Inventory Log Instructions .....	Page 2
Sample form .....	Page 10
Paddlewheel w/Table Daily Report Instructions .....	Page 2
Sample form .....	Page 11
I.O.U. Instructions .....	Page 4
Sample form .....	Page 12
Paddlewheel Summary Instructions .....	Page 4
Sample form .....	Page 13
Paddlewheel Operator Shift Report Instructions .....	Page 4
Sample form .....	Page 14
Paddlewheel Percent-of-Hold Instructions .....	Page 5
Sample form .....	Page 15
Videotape Inventory Log Instructions .....	Page 6
Sample form .....	Page 16
Digital Surveillance Review Log Instructions .....	Page 6
Sample form .....	Page 17
Paddlewheel Review Record Instructions .....	Page 6
Sample form .....	Page 18
Ideal Cash Bank Master Record Instructions .....	Page 7
Sample form .....	Page 19
Cumulative Ideal Cash Bank Record Instructions .....	Page 8
Sample form .....	Page 20
Reconciliation of Ideal Cash Banks Instructions .....	Page 8
Sample form .....	Page 21
Reconciliation of Inventories Instructions .....	Page 9
Sample form .....	Page 22

**Paddlewheel Chips Inventory Log**  
**(SFN 51721)**

This form is used to track all paddlewheel casino chips owned by an organization. One form accounts for the master inventory at a home office and inventories at up to two sites. This form is maintained at the home office.

1. Enter the date of the transaction.
2. "Additions to inventory" - Enter the quantity of each denomination of chip added to the inventory at this location.
3. "Received from or Transferred to" - If receiving chips, enter the source of the chips, such as a distributor or site. If transferring chips, enter the destination of the chips, such as the site.
4. "Reductions in inventory" - Enter the quantity of each denomination of chip being removed from inventory.
5. Update the running total of chips at this location, by denomination.

When the quarterly reconciliation of inventory is completed, update the inventory log based on the physical count of chips in the master inventory and at each site. Indicate on the form the reason for the change, such as "per inventory reconciliation on 10/1/04".

See sample forms on page 10.

**Paddlewheel w/Table Daily Report**  
**(SFN 17934)**

This form is used to account for a day's paddlewheel activity at a site.

**Cash Bank**

1. At the beginning of the day's activity, the cashier counts the actual opening cash and records the amount, unless the amount is already recorded by the count team.

The cashier reviews the IOU form for any outstanding IOU balance. If the running balance is negative, enter the amount as a negative. If the running balance is positive, enter the amount as a positive.

2. If a second employee is on duty, that employee recounts the opening cash and verifies the amount the cashier recorded and any IOU.

When both persons agree to the amounts, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

3. At the end of the day's activity, the cashier counts the ending cash and records the amount.

The cashier reviews the IOU form for any outstanding IOU balance. If the running balance is negative, enter the amount as a negative. If the running balance is positive, enter the amount as a positive.

4. If a second employee is on duty, that employee recounts the ending cash and verifies the amount the cashier recorded and any IOU.

When both persons agree to the amounts, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

If the count team counts the closing cash bank, they should also initial the form verifying their count of the cash bank.

### Chip Bank

1. At the beginning of the day's activity, the cashier counts all the paddlewheel chips at the site and records the amounts, including the quantity and value for each denomination and value, unless already recorded by the count team.
2. If a second employee is on duty, that employee recounts the chips and verifies the amounts recorded by the cashier.

When both persons agree to the amounts, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

3. At the end of the day's activity, the cashier counts all the paddlewheel chips at the site and records the amounts, including the quantity and value for each denomination and value.
4. If a second employee is on duty, that employee recounts the chips and verifies the amounts recorded by the cashier.

When both persons agree to the amounts, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

### Drop Box Cash

1. One member of the count team counts the cash in the drop box while the other member observes. The second member recounts the cash while the first member observes. When both persons agree to the amounts, one member of the count team records the cash amounts by denomination and the total for each table.

Both count team members initial and date the form verifying the accuracy of the recorded amounts.

### Fill and Credit Slips

Fill and credit slips must be two-part carbonless forms according to N.D. Administrative Code § 99-01.3-08-05.

1. Enter the consecutive pre-printed number of each fill slip in the first column titled "Fill #".
2. Enter the total dollar amount of the fill slip in the column under "Fill Amount".
3. Repeat procedures 1 and 2 for each credit slip completed in the last column titled "Credit #".
4. Enter the total dollar amount of the credit slip in the column under "Credit Amount".

### Gross Proceeds, Prizes, Adj. Gross Proceeds

1. If the chip bank difference (Letter E) was positive, add Line 3 to Line 2. If the chip bank difference was negative, subtract Line 3 from Line 2.

### Cash Profit and Bank Deposit

Enter the amount of the deposit for only paddlewheel activity.

The person who completes the summary initials and dates the form.

The activity must be audited by someone who has not conducted the game, has not had access to the total receipts or cash profit, and does not have sole signatory authority of the gaming account. The person that audits the activity initials and dates the form.

See sample form on page 11.

### **I.O.U. (SFN 9880)**

This form is used at a site to record the lending of funds to one game from another, or from a cash reserve bank. This form accounts for all loans and payback of funds for all games at a site for one quarter.

The source of cash (the game lending the cash or paying back a previous loan) is always entered as a positive amount. The destination for the cash (the game borrowing the cash or being paid back for a previous loan) is always entered as a negative amount. For example, if the paddlewheel bank lends \$100 to the pull tab bank, the entries would be:

<u>Amount</u>	<u>Running Balance</u>
---------------	------------------------

Paddlewheel S      \$100	\$100
-----------------------------	-------

Pull Tabs – Hooked D      (\$100)	(\$100)
--------------------------------------	---------

When the pull tab bank pays the paddlewheel bank back, the entries would be:

<u>Amount</u>	<u>Running Balance</u>
---------------	------------------------

Paddlewheel D      (\$100)	\$0
-------------------------------	-----

Pull Tabs – Hooked S      \$100	\$0
------------------------------------	-----

If a game has a running balance at the beginning or end of the day's activity, that amount is entered on the daily accounting form for that game as a positive amount if the running balance is positive or as a negative amount if the running balance is negative.

See sample form on page 12.

### **Paddlewheel Summary (SFN 18561)**

This form is used to summarize the paddlewheel activity at a site for one quarter. The totals from this form will be reported on the quarterly tax return.

Enter the information from each day's Paddlewheel Daily Report. For example, "A. Gross Proceeds" is the amount from Line 1, "Gross Proceeds - Drop Box Cash".

#### **Deposit Amount Verified to Bank Record**

A person who did not have access to the bank deposit funds must verify to the bank statement or other bank record that the amount recorded as "Deposit Amount" was actually deposited in the gaming account.

This person initials each deposit and dates the form indicating that this verification was done.

Total each column at the end of the quarter. The totals from columns A, B, C, and D are reported on the tax return for that quarter. Follow the instructions in the tax return booklet.

See sample form on page 13.

### **Paddlewheel Operator Shift Report (SFN 51722)**

This form is used to track each operator's performance by shift. Two operators' activity can be documented on this form.

For each operator,

1. Enter the time the operator began their shift and the time the operator ended their shift.
2. Enter the chip count, by denomination, of the chips on the table when the shift

changed. The betting chips are entered as one amount, regardless of color. While the operator who was working counts the chips, the operator coming on the table should observe the count and record it on the form.

3. Enter the total value of the chips on the table. For example:

\$100 x 20 =	\$2000
\$25 x 100 =	\$2500
\$5 x 400 =	\$2000
\$1 x 200 =	\$ 200
\$1 betting x 220 =	<u>\$ 220</u>
Total value =	\$6920

4. Both operators initial the form verifying the amounts recorded are correct.
5. Enter the amount of cash put in the drop box during this shift. The organization can use any method to track the amount dropped in the drop box.
6. If a fill or credit was taken during this shift, record the total amount of the fill or credit.
7. Enter the starting value of chips for this shift. If it is the first shift of the day, enter the opening fill slip amount. If not, enter the total relief chip count from the previous operator.
8. "Shift Results" equals "Total Value of Chips" plus "Shift Drop Box Cash", less "Fills", plus "Credits", less "Starting Chip Value".
9. Repeat steps 1 through 8 for each shift change.

After the count team counts the drop box:

1. Enter the total recorded drop box cash for all operators at the site in the box in the upper right part of the form.

2. Enter the actual drop box cash for the paddlewheel table.
3. Enter the difference. If a difference, the amount must be assigned to the operators at the site in a fair manner, such as splitting the amount equally or based on the time dealt.

#### Adjustment for Drop Box Cash

- A. Enter the total drop for this operator.
- B. Record the amount of the adjustment assigned to that operator from number 3 above.
- C. Enter the total shift results for this operator.

Record the Adjusted Drop Box Cash amount and the Adjusted Shift Results. If the difference is negative, reduce the drop box cash and shift results by the adjustment amount. If the difference is positive, increase the drop box cash and shift results by the adjustment amount.

See sample form on page 14.

#### **Paddlewheel Percent-of-Hold** **(SFN 18863)**

This form is used to summarize each operator's percent-of-hold on a quarterly basis. A separate form is used for each operator.

1. Enter the date of the activity.
2. Enter the site where the operator worked.
3. Enter the Wheel Operator's Adjusted Result from the Paddlewheel Operator Shift Report.
4. Enter the Wheel Operator's Adjusted Drop Box Cash from the Paddlewheel Operator Shift Report.

5. In the cumulative column, if this is the first entry of the quarter, enter the same amounts as noted in instructions 3 and 4. Otherwise, add the previous amount in the cumulative column to this day's entries. For example, if the previous Cumulative Adj. Result was \$155 and this day's result was \$110, enter \$265.
6. Compute the percent-of-hold by dividing Cumulative Adj. Result by Cumulative Adj. Drop. For example, if Cumulative Adj. Result was \$155, and Cumulative Adj. Drop was \$105 the percent-of-hold is 147.6%.

See sample form on page 15.

### **Videotape Inventory Log** **(SFN 50032)**

This form is used to track an organization's inventory of videotapes by site.

A control number is assigned to each videotape.

A control number describing the site, table number and date to which it is assigned is recommended. For example, a tape for the paddlewheel table at The Bar which is used on the first day of the month would be assigned control number PW-1. The tape for this site to be used on the second day of the month would be PW-2, etc.

1. Enter the date it is issued to the site.
2. The person who issues the tape would initial the form verifying the information recorded.
3. Enter the date of activity that was recorded on the tape.
4. Enter the date the tape was returned to the master inventory.

5. The person who receives the tape would initial the form verifying the information recorded.
6. If the tape is reviewed by an organization employee, enter the date of that review in the column "Date of Internal Review".
7. If the tape is reviewed by an outside party, enter the date the tape is sent to that party and the date it is returned to master inventory in the column "Outside Review - Reviewer".
8. If the tape is provided to a law enforcement agency, enter the date the tape is sent to that agency and the date it is returned to master inventory in the column "Outside Review - Law Enforcement".

See sample form on page 16.

### **Digital Surveillance Review Log** **(SFN 54064)**

This form is for organizations that have digital video surveillance systems. It is used in place of the Twenty-One Videotape Inventory Log or Paddlewheel Videotape Inventory Log. It is used to track and document the review of the digital surveillance. This form is used in conjunction with the Twenty-One Review Record and Paddlewheel Review Record.

See sample form on page 17.

### **Paddlewheel Review Record** **(SFN 51725)**

4. This form is used to document the review of a videotape. It is used only for tapes that have been reviewed.
  1. Enter the times of the tape where the review began and ended.

2. Enter the name of the operator being reviewed. Each form accommodates two operators.
3. If any operator problem is noted during the review, enter the time on the tape where the problem is, do not enter a check mark.
4. Complete the comments section, noting any other problems noted or actions taken.
5. Review the record with the operator if problems are noted. Operator initials acknowledge that the operator has been notified of the rule violations noted.
6. Check the proper boxes at the bottom of the form. The reviewer initials and dates the form. If the reviewer is not an employee of the organization, a signature is required.

See sample form on page 18.

### **Ideal Cash Bank Master Record** **(SFN 52534)**

This form is used to maintain a master record of the ideal cash bank amounts at a site for each game type. It is used to account for any permanent increases or decreases to the cash bank. (Note: Temporary increases or decreases in a daily cash bank do not need to be recorded.) This form is maintained at the home office.

1. Cash Bank Reference No. – This is a number assigned by the organization to each cash bank for reference purposes. Each cash bank is assigned its own number. Once a number is assigned to a cash bank, that number cannot be duplicated or used again for any other cash bank.
2. Game Identifier – Enter the name of game that identifies which cash bank the

master record is for. For example, pull tabs are identified by the name of the game such as “Hooked” and paddlewheel would simply be “paddlewheel.” If the Game Identifier changes at any time, an entry is made on the Ideal Cash Bank Master Record to show the new name for the Game Identifier with no increase or decrease, the ideal cash bank amount is completed and the record initialed.

3. Source/Destination - This identifies where the cash bank funds are coming from or where they are going. For example, if a check is being written from the Gaming Account to increase a cash bank the source is “Gaming Account.” If a cash bank is being decreased and the funds are being deposited into the Gaming Account the destination is the “Gaming Account.”
4. Increase/(Decrease) – This field is used to record any permanent increases or decreases to the ideal cash bank amount. If a cash bank is being established or increased, a positive amount is recorded. If a cash bank is being discontinued or decreased, a negative amount is recorded.
5. Ideal Cash Bank Amount – Enter the ideal cash bank amount as established by the organization. When the ideal amount of a cash bank is increased or decreased, add the increase to or subtract the decrease from the previous ideal cash bank amount recorded for the bank.

See sample form on page 19.

### **Cumulative Ideal Cash Bank Record** **(SFN 52533)**

This form is used to maintain a record of all organization cash banks at all sites. It is used in conjunction with the Ideal Cash Bank Master Record. It provides a cumulative total of the ideal value of all cash banks of the organization.

1. Cash Bank Reference No. – This is the same number assigned to the cash bank on the Ideal Cash Bank Master Record by the organization. If the ideal cash bank amount for a game is permanently increased or decreased, an entry is made on the next available line of this form and the cash bank reference no. for the game recorded.
2. Increase/(Decrease) – This field is used to record any increases or decreases to the ideal cash bank amount as indicated on the Ideal Cash Bank Master Record. If a cash bank is being established, record the amount of the bank. If a cash bank is being discontinued, record the previously recorded amount of the bank as a negative amount. If an established cash bank is being increased or decreased, only the amount of the increase - a positive amount or decrease - a negative amount, is recorded.
3. Ideal Cash Bank Amount – This is the same ideal cash bank amount as recorded on the Ideal Cash Bank Master Record. If an established cash bank has been increased or decreased, the new ideal amount is recorded.
4. Cumulative Total – All Banks – This column maintains a running total of all cash banks at all sites. If an established cash bank is increased or decreased, the cumulative total is changed only by the amount of the increase or decrease to the bank. Add or subtract the amount

of the increase or decrease to the previous amount recorded for Cumulative Total – All Banks to establish the current cumulative total for all cash banks.

See sample form on page 20.

### **Reconciliation of Ideal Cash Banks** **(SFN 52532)**

This form is used to reconcile the gaming cash banks at a site on a quarterly basis. This form accounts for six cash banks at a site. The count and reconciliation must be done by a person who does not have access to the cash banks.

1. Current Cash Amount of Bank is the amount of cash in the cash bank per a physical count on the day of the reconciliation.
2. Plus - Any IOU's (when game is the source of the cash), cash losses from the previous day(s) of activity, or any other increases are added to the current cash bank amount.
3. Less - Any IOU's (when game is the destination of the cash), cash profit accumulated in bank and not yet deposited, or any other decreases are subtracted from the current cash bank amount.
4. Total Current Cash Bank Amount is computed accordingly.
5. Ideal Cash Bank Amount per the Ideal Cash Bank Master Record is recorded.
6. Difference is computed by subtracting the Ideal Cash Bank Amount from the Total Current Cash Bank Amount. If there is any difference, an explanation is required.



The person who completes the reconciliation initials the form verifying the information recorded.

See sample form on page 21.

**Reconciliation of Inventories**  
**(SFN 17937)**

This form is used by a person who has not had access to the inventory, for the quarterly reconciling of games requiring a N.D. gaming stamp, bingo cards, and casino chips to a physical count of these items back to the information on the inventory logs.

This form accounts for the master inventory and up to five additional site inventories.

The serial number is completed only for the reconciliation of bingo cards.

If the physical count of inventory does not match the records, the action(s) taken by management to resolve the discrepancy must be noted.

The person who completes the reconciliation initials the form verifying the information recorded.

See sample form on page 22.



**PADDLEWHEEL CASINO CHIPS INVENTORY LOG**  
**OFFICE OF ATTORNEY GENERAL**  
**SFN 51721 (3-04)**

Organization	
--------------	--

**Charity, Inc.**

## Master

[illegible]

**Site: The Bar**

[illegible]

## Site:

[illegible]



**PADDLEWHEEL W/TABLE DAILY REPORT**  
**OFFICE OF ATTORNEY GENERAL**  
**SFN 17934 (3-04)**

Organization	Site	Date
<b>Charity, Inc.</b>	<b>The Bar</b>	<b>7/1/04</b>

CASH BANK				
Denomination	Opening Cash		Ending Cash	
Other				
\$20	<b>1000</b>		<b>480</b>	
\$10	<b>500</b>		<b>350</b>	
\$5	<b>300</b>		<b>250</b>	
\$1	<b>200</b>		<b>160</b>	
Checks				
IOU			<b>100</b>	
TOTAL	(A)	<b>2000</b>	(B)	<b>1340</b>
	Cashier	<b>MS</b>	Verified By	<b>JS</b>
	Count Team	<b>AA</b>	Count Team	<b>BB</b>
	Cashier	<b>MS</b>	Verified By	<b>JS</b>
	Count Team	<b>AA</b>	Count Team	<b>BB</b>

DROP BOX CASH	
Other	
\$20	<b>200</b>
\$10	<b>300</b>
\$5	<b>150</b>
\$1	<b>60</b>
TOTAL	(J) <b>710</b>
Count Team	Count Team
<b>AA</b>	<b>BB</b>
Date	Date
<b>7/2/04</b>	<b>7/2/04</b>

CHIP BANK					
Denomination	Open		Close		
	Quantity	Value	Quantity	Value	
\$100	<b>50</b>	<b>5000</b>	<b>50</b>	<b>5000</b>	
\$25	<b>200</b>	<b>5000</b>	<b>200</b>	<b>5000</b>	
\$5	<b>800</b>	<b>4000</b>	<b>800</b>	<b>4000</b>	
\$1	<b>500</b>	<b>500</b>	<b>498</b>	<b>498</b>	
\$1 Betting		<b>500</b>		<b>500</b>	Difference In Chip Bank (D - C)
	TOTAL	(C) <b>15000</b>	TOTAL	(D) <b>14998</b>	(E) <b>(2)</b>
Cashier	Verified By	Count Team	Cashier	Verified By	Count Team
<b>MS</b>	<b>JS</b>	<b>AA</b> <b>BB</b>	<b>MS</b>	<b>JS</b>	<b>AA</b> <b>BB</b>

PADDLEWHEEL - FILLS AND CREDITS	
Fill #	Fill Amount
<b>1001</b>	<b>7000</b>
TOTAL	(F) <b>7000</b>
Credit #	Credit Amount
<b>9001</b>	<b>6338</b>
TOTAL	(G) <b>6338</b>
Chips Awarded (F - G)	(H) <b>662</b>

GROSS PROCEEDS, PRIZES, & ADJUSTED GROSS PROCEEDS		CASH PROFIT & BANK DEPOSIT		CASH LONG (SHORT)	
1. Gross Proceeds - Drop Box Cash (J)	<b>710</b>	6. Total Ending Cash (B)	<b>1340</b>	11. Cash Profit (Loss) (Line 9)	<b>50</b>
2. Chip Awarded (H)	<b>662</b>	7. Drop Box Cash (J)	+ <b>710</b>	12. Total Adjusted Gross Proceeds (Line 5)	- <b>50</b>
3. Chip Bank Difference (E)	+ / - <b>(2)</b>	8. Total Opening Cash	- <b>2000</b>	13. Cash Long (Short)	<b>0</b>
4. Prizes ( 2 +/- 3)	- <b>660</b>	9. Cash Profit (Loss)	<b>50</b>	Summary Completed By and Date <b>AA 7/2/04</b>	
5. Adjusted Gross Proceeds (1 - 4)	<b>50</b>	10. Bank Deposit	<b>50</b>	Summary Audited By and Date <b>LG 7/7/04</b>	



**S = Source of cash (Game loaning or paying back)**  
Always Positive

**D = Destination for cash (Game borrowing or being paid back)**  
Always Negative

Organization <b>Charity, Inc.</b>	
Site <b>The Bar</b>	Quarter <b>Sept. 2004</b>



**PADDLEWHEEL SUMMARY**  
**OFFICE OF ATTORNEY GENERAL**  
**SFN 18561 (3-04)**

## Organization

**Charity, Inc.**

Site

## The Bar

Quarter	
---------	--

**Sept. 2004**

Date	A. Gross Proceeds (Line 1)	B. Prizes (Line 4)	C. Adj. Gross Proceeds (Line 5)	D. Cash Profit (Loss) (Line 9)	E. Cash Long (Short) (Line 13)	F. Deposit (Line 10)	Initials	G. Deposit Amount Verified to Bank Record	Percent-of-Hold (C / A)
7/1/04	710	660	50	50	0	50	LG	Initials Date LG 8/15/04	7.0 %
7/2/04	690	540	150	148	(2)	148	LG	LG 8/15/04	21.7 %
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
									%
Totals	23,650	18,950	4700	4627	(73)	4627			19.6 %



**PADDLEWHEEL OPERATOR SHIFT REPORT**  
**OFFICE OF ATTORNEY GENERAL**  
SFN 51722 (3-04)

Organization	Site	Date
<b>Charity, Inc.</b>	<b>The Bar</b>	<b>7/1/04</b>
Actual Drop Box Cash	Recorded Drop Box Cash	Difference
<b>710</b>	<b>690</b>	<b>20</b>

Operator Name	Time On Time Off	Relief (Ending) Chip Count					Total Value of Chips	Operator Initials	Operator Initials	+ Shift Drop Box Cash	– Fills	+ Credits	– Starting Chip Value	= Shift Result
		\$100	\$25	\$5	\$1	\$1 Betting								
<b>Mary Sharp</b>	<b>5 pm</b>													
	<b>6 pm</b>	<b>20</b>	<b>100</b>	<b>400</b>	<b>200</b>	<b>220</b>	<b>\$ 6920</b>	<b>JS</b>	<b>MS</b>	<b>250</b>			<b>7000</b>	<b>170</b>
	<b>8 pm</b>													
	<b>9 pm</b>	<b>20</b>	<b>95</b>	<b>320</b>	<b>113</b>	<b>250</b>	<b>\$ 6338</b>	<b>JS</b>	<b>MS</b>	<b>340</b>			<b>6970</b>	<b>(292)</b>
							\$							
							\$							
							\$							
							\$							
							\$							
							\$							
							Adjustment For Drop Box			Total Drop (A) <b>590</b>	Adj. Drop (A + B) <b>605</b>	Adjustment (B) <b>15</b>	Adj. Result (B + C) <b>(107)</b>	Total Result (C) <b>(122)</b>

Operator Name	Time On Time Off	Relief (Ending) Chip Count					Total Value of Chips	Operator Initials	Operator Initials	+ Shift Drop Box Cash	– Fills	+ Credits	– Starting Chip Value	= Shift Result
		\$100	\$25	\$5	\$1	\$1 Betting								
<b>Jim Smith</b>	<b>6 pm</b>													
	<b>7 pm</b>	<b>20</b>	<b>100</b>	<b>400</b>	<b>220</b>	<b>250</b>	<b>\$ 6970</b>	<b>MS</b>	<b>JS</b>	<b>100</b>			<b>6920</b>	<b>150</b>
							\$							
							\$							
							\$							
							\$							
							\$							
							\$							
							Adjustment For Drop Box			Total Drop (A) <b>100</b>	Adj. Drop (A + B) <b>105</b>	Adjustment (B) <b>5</b>	Adj. Result (B + C) <b>155</b>	Total Result (C) <b>150</b>



**Charity, Inc.**

Quarter

**Sept. 2004**15





**Charity, Inc.**

## The Bar

17



**PADDLEWHEEL REVIEW RECORD**  
**OFFICE OF ATTORNEY GENERAL**  
SFN 51725 (3-04)

Organization  
**Charity, Inc.**

Site	Control #	Date of Activity	Time Start/End
<b>The Bar</b>	<b>PW-1</b>	<b>7/1/04</b>	<b>8 pm - 9 pm</b>
Operator: <b>Jim Smith</b>	Operator:	Description of Operator Problem	
		Fails to place currency face down on buy-in of betting chips.	
<b>8:10</b>		Fails to take betting chips from the chip tray, equal in value to the currency or payout chips, fan the betting chips, and move the operator's hand away from the betting chips, restack the betting chips, and push the betting chips to the player.	
		Fails to stop a player from placing and initial wager or adding to a wager after the operator announced that bets are closed.	
		Fails to double spin the paddlewheel.	
		Fails to first remove all losing betting chips from the table and place them in the chip tray.	
		Fails to pay off winning betting chips in the sequence of the payoff bets that are most accessible to the players first and to the payoff bets that are least accessible to the players last.	
		Fails to correctly calculate payoffs on winning wagers.	
		Fails to fan all of a player's betting chips toward the operator or side during payoff.	
		Fails to take betting and/or payout chips equal to the prize amount of the winning chips from the chip tray, place the betting and/or payout chips in a stacked manner beside the fanned betting chips, fan the chips, and move the operator's hands away from the chips. Excludes the use of a rack.	
Initials <b>JS</b>	Initials	Acknowledgment by the operator that the operator has been notified of the rule violations noted.	
Comments:			
Equipment Resolution Problem?		May videotape be reused?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
		<b>DS 7/5/04</b>	



**PADDLEWHEEL REVIEW RECORD**  
**OFFICE OF ATTORNEY GENERAL**  
SFN 51725 (3-04)

Organization

Site	Control #	Date of Activity	Time Start/End
Operator:	Operator:	Description of Operator Problem	
		Fails to place currency face down on buy-in of betting chips.	
		Fails to take betting chips from the chip tray, equal in value to the currency or payout chips, fan the betting chips, and move the operator's hand away from the betting chips, restack the betting chips, and push the betting chips to the player.	
		Fails to stop a player from placing and initial wager or adding to a wager after the operator announced that bets are closed.	
		Fails to double spin the paddlewheel.	
		Fails to first remove all losing betting chips from the table and place them in the chip tray.	
		Fails to pay off winning betting chips in the sequence of the payoff bets that are most accessible to the players first and to the payoff bets that are least accessible to the players last.	
		Fails to correctly calculate payoffs on winning wagers.	
		Fails to fan all of a player's betting chips toward the operator or side during payoff.	
		Fails to take betting and/or payout chips equal to the prize amount of the winning chips from the chip tray, place the betting and/or payout chips in a stacked manner beside the fanned betting chips, fan the chips, and move the operator's hands away from the chips. Excludes the use of a rack.	
Initials	Initials	Acknowledgment by the operator that the operator has been notified of the rule violations noted.	
Comments:			
Equipment Resolution Problem?		May videotape be reused?	
<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	



**IDEAL CASH BANK MASTER RECORD**  
**OFFICE OF ATTORNEY GENERAL**  
**SFN 52534 (3-04)**

Organization	Site
<b>Charity, Inc.</b>	<b>The Bar</b>
Game Type	Cash Bank Reference Number
<b>Paddlewheel</b>	<b>7</b>

[illegible]



**Charity, Inc.**

20



**RECONCILIATION OF IDEAL CASH BANKS**  
**OFFICE OF ATTORNEY GENERAL**  
SFN 52532 (3-04)

Organization <b>Charity, Inc.</b>	Site <b>The Bar</b>	Page <b>1</b> of <b>1</b>
Name of Person Completing Reconciliation <b>Linda Green</b>	Job Title <b>Bookkeeper</b>	Date <b>10/1/04</b>

Game Type <b>Paddlewheel</b> Game Identifier <b>Paddlewheel</b>	Game Type _____ Game Identifier _____	Game Type _____ Game Identifier _____
Current Cash Amount of Bank (per count) \$ <b>2800</b> Plus: IOU-When Game Is Source Of Cash <b>200</b> Cash Loss From Previous Day(s) Activity <b>500</b> Other Increases (explain) _____ Less: IOU-When Game Is Destination Of Cash _____ Cash Profit Not Yet Deposited _____ Other Decreases (explain) _____ Total Current Cash Bank Amount \$ <b>3500</b> Ideal Cash Bank Amount (per master record) <b>3500</b> Difference (explanation required) <u><b>0</b></u> Explanations: <b>OK</b>	Current Cash Amount of Bank (per count) \$ _____ Plus: IOU-When Game Is Source Of Cash _____ Cash Loss From Previous Day(s) Activity _____ Other Increases (explain) _____ Less: IOU-When Game Is Destination Of Cash _____ Cash Profit Not Yet Deposited _____ Other Decreases (explain) _____ Total Current Cash Bank Amount \$ _____ Ideal Cash Bank Amount (per master record) _____ Difference (explanation required) _____ Explanations: _____	Current Cash Amount of Bank (per count) \$ _____ Plus: IOU-When Game Is Source Of Cash _____ Cash Loss From Previous Day(s) Activity _____ Other Increases (explain) _____ Less: IOU-When Game Is Destination Of Cash _____ Cash Profit Not Yet Deposited _____ Other Decreases (explain) _____ Total Current Cash Bank Amount \$ _____ Ideal Cash Bank Amount (per master record) _____ Difference (explanation required) _____ Explanations: _____
Initials <b>LG</b>	Initials	Initials



**RECONCILIATION OF INVENTORIES**  
**OFFICE OF ATTORNEY GENERAL**  
SFN 17937 (3-04)

Organization

**Charity, Inc.**

<input checked="" type="checkbox"/> Master <input type="checkbox"/> Site: _____					<input type="checkbox"/> Master <input checked="" type="checkbox"/> Site: <b>The Bar</b>					<input type="checkbox"/> Master <input type="checkbox"/> Site: _____				
Reconciliation Completed By <b>Linda Green</b>					Reconciliation Completed By <b>Linda Green</b>					Reconciliation Completed By				
Job Title <b>Bookkeeper</b>			Date <b>10/1/04</b>		Job Title <b>Bookkeeper</b>			Date <b>10/1/04</b>		Job Title			Date	
Name of Game/Primary Color & Type of Bingo Card/Chips	Serial Number	Number Per Inventory Record	Number Per Physical Count	Difference	Name of Game/Primary Color & Type of Bingo Card/Chips	Serial Number	Number Per Inventory Record	Number Per Physical Count	Difference	Name of Game/Primary Color & Type of Bingo Card/Chips	Serial Number	Number Per Inventory Record	Number Per Physical Count	Difference
<b>\$100 chips</b>		<b>50</b>	<b>50</b>	<del>0</del>	<b>\$100 chips</b>		<b>50</b>	<b>50</b>	<del>0</del>					
<b>\$25 chips</b>		<b>300</b>	<b>300</b>	<del>0</del>	<b>\$25 chips</b>		<b>200</b>	<b>199</b>	<b>(1)</b>					
<b>\$5 chips</b>		<b>200</b>	<b>200</b>	<del>0</del>	<b>\$5 chips</b>		<b>800</b>	<b>799</b>	<b>(1)</b>					
<b>\$1 chips</b>		<b>500</b>	<b>500</b>	<del>0</del>	<b>\$1 chips</b>		<b>500</b>	<b>498</b>	<b>(2)</b>					
<b>Betting chips</b>		<b>500</b>	<b>500</b>	<del>0</del>	<b>Betting chips</b>		<b>500</b>	<b>497</b>	<b>(3)</b>					
Result: <b>OK</b>					Result: <b>PW chips do not match inventory records</b>					Result:				
Corrective Action Taken:					Corrective Action Taken: <b>Immaterial amounts, therefore inventory</b>					Corrective Action Taken:				
					<b>records will be adjusted to actual amounts.</b>									
			Initials <b>LG</b>					Initials <b>LG</b>					Initials	